

The Football Licensing Authority

Annual Report and Accounts 2010/2011



Football Licensing Authority



Football Licensing Authority

FOOTBALL LICENSING AUTHORITY

Annual Report and Accounts 2010/2011

**Presented to Parliament pursuant to paragraph 26B of Schedule 2
of the Football Spectators Act 1989**

***Ordered by the House of Commons to be printed
14 July 2011***

© Crown copyright 2011

You may re-use this information (excluding logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit <http://www.nationalarchives.gov.uk/doc/open-government-licence/> or e-mail: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

Any enquiries regarding this publication should be sent to us at fla@flaweb.org.uk.

This publication is available for download at www.official-documents.gov.uk.

This document is also available from our website at <http://www.flaweb.org.uk/>

ISBN: 9780102972740

Printed in the UK by The Stationery Office Limited

on behalf of the Controller of Her Majesty's Stationery Office

ID: P002435582

07/11

Printed on paper containing 75% recycled fibre content minimum

Foreword	4
Introduction	6
The Chief Executive's report	
Strategic priorities	9
Safety certification	9
Spectator accommodation	10
Spectator safety	11
Wider advisory role	12
Management issues	13
Corporate governance	14
Management commentary	16
Data loss disclosure	17
Developments since 1 April 2011	17
Remuneration report	18
Statements and reports	
Statement of responsibilities	21
Statement on internal control	22
Certificate and Report of the Comptroller and Auditor General	24
Accounts	
Statement of Comprehensive Net Expenditure	26
Statement of Financial Position	27
Statement of Cash Flows	28
Statement of Changes in Taxpayers' Equity	29
Notes to the accounts	30

Foreword

I am delighted to introduce the Annual Report of the Football Licensing Authority.

The last year has seen great change for the FLA, with the retirement of John de Quidt who has been the Authority's Chief Executive for the entire life of the FLA. I repeat our thanks to him and our congratulations on his appointment as Officer of the Order of the British Empire in the New Year Honours List. I welcome as his successor Ruth Shaw.

The FLA moved from Cavendish Square to Oceanic House, to become a tenant and neighbour of DCMS. I congratulate the FLA staff and in particular Guy Longhorn for the efficiency with which that move was executed.

Potential change is even greater. In the Public Bodies Review, the Government decided that it wished to retain the essential functions and expertise of the FLA but to transfer those functions to an, as yet, unidentified body after 2012. The FLA has been proactive in seeking to identify a suitable merger partner.

In parallel with this, there has been a very pleasing development. It has long been the policy of successive Governments to expand the functions and the remit of the FLA into other sports. As I write this foreword, the Sports Grounds Safety Authority Bill, which would achieve that extension of remit has completed its passage through the House of Commons and the House of Lords and now awaits royal assent. This is a massive step forward for the FLA and I congratulate and thank the Member of Parliament, Jonathan Lord and the Peer, Lord Faulkner responsible for taking the bill through Parliament. By doing so they have made a massive contribution to the safety of those millions of people who attend sports grounds day in day out.

Change has not just been organisational and structural. We have pioneered a new form of Safety Certificate which we believe will make a significant contribution to the development and improvement of safety management.

In the midst of all of this change, the FLA has continued to deliver day-to-day performance of the highest calibre. What the Executive and Inspectorate do is nothing short of remarkable. The Chief Executive's report describes all of this in much greater detail. I highlight three things. First, the considerable support that we are providing for the Olympics. Second, the continuation and evolution of our education role in partnership with the Emergency Planning College at Easingwold. Third, the sheer volume of Safety Advisory Groups and matches that the Inspectorate attends. I do not ignore for a moment all the other work and advice provided formally and informally by the FLA.

During the passage of the Sports Grounds Safety Authority Bill, the work of the FLA was praised in both Houses of Parliament. I am clear that that praise of our Executive and Inspectorate is thoroughly well deserved.

We must not forget that the FLA is a unique body. The FLA is the world leader in sports grounds safety.

Public Bodies must continually ask themselves whether they are fit for purpose. I am clear that the FLA is. The fact that we are able to achieve all of this by the expenditure of approximately £1 million is all the more remarkable. The FLA provides excellent value for money.

May I express my pleasure at the good relations which the FLA enjoys with stakeholders and fellow organisations. I very much look forward to developing those relationships as time goes on. Singling out individual organisations is invidious but I particularly want to mention the various umbrella organisations of SAG Chairman, the Football Safety Officers Association, the Football Supporters' Federation, the Football Association, the Football League, the Premier League, Level Playing Field (formerly the National Association of Disabled Supporters) and the UK Football Policing Unit.

May I end by expressing my thanks to all the staff of the FLA, mentioning particularly Norman Whibley who retired during the course of the year after giving committed and distinguished service for many years. May I also thank my Board colleagues for all their work during the year and the very considerable support which they have provided to me.

Paul Darling QC
Chair
Football Licensing Authority

Chief Executive's Introduction

This has been a significant year for the Football Licensing Authority.

In December the FLA's founding Chief Executive, John de Quidt, retired after twenty years dedicated service to improving spectator safety in the UK and overseas. His recognition in the 2011 New Year Honours, attested both to the importance of his contribution, and to the importance of the organisation he helped to build and develop over a number of years.

There was uncertainty around what the Public Bodies Review would mean for the FLA, with a Government commitment that the FLA should remain as a separate body until after 2012, when its expertise and functions may be transferred to another body.

There was great enthusiasm that the Sports Grounds Safety Authority Bill would, if enacted, expand the FLA's role, renaming it and allowing it to provide advice, on request, about safety at sports grounds to any national or international organisation, person or body. Extending the FLA's advisory role would make it easier to provide advice to a wider range of sports and bodies as we approach some of the biggest sporting events that this country has ever staged, including the London 2012 Olympics and Paralympics.

The past year has brought significant challenge for the FLA, but staff commitment and belief in the role of the FLA has not wavered. The support of the Chairman and Board has been invaluable, and while the future will bring more challenge, there is a renewed sense of purpose and determination within the organisation. Positive public endorsement of the role of the FLA, in Parliament and elsewhere, has cemented our determination to continue to deliver outstanding public services.

The FLA plays a critical role at a regional level in developing and maintaining safety standards in football grounds, contributing to Safety Advisory Groups and overseeing local authorities in the discharge of their duties, while at the same time supporting and building capacity.

At a national level the FLA has important partnerships with the football governing bodies and organisations such as the Football Safety Officers Association (FSOA) and Level Playing Field.

Internationally, the FLA's work to develop European Standards and to support and advise the Council of Europe, FIFA, UEFA and others is a significant factor in ensuring safety and security in football grounds. The value placed on the FLA's knowledge and experience at home and abroad cannot be underestimated.

The FLA has benefitted over the year from the support of many partners and stakeholders. We look forward to the opportunities to develop those partnerships and build on our achievements in the year ahead.

Ruth Shaw

Chief Executive
Football Licensing Authority

Who we are

1. The Football Licensing Authority was set up under the Football Spectators Act 1989, and has played a critical role in transforming spectator safety at football grounds over the past 20 years. It is a world leader in sports grounds spectator safety, and the author of the World's leading sports safety publication (the 'Green Guide').
2. The FLA's mission is to ensure that all spectators regardless of age, gender, ethnic origin, disability, or the team that they support are able to enjoy matches in safety, comfort and security. The FLA works with a range of partners at a local, national and international level to educate, advise and influence.

Our Legislative framework

3. The Football Spectators Act 1989 gives the FLA powers to oversee how local authorities discharge their responsibilities under the provisions of the Safety of Sports Grounds Act 1975. It also gave the FLA powers to issue licences to admit spectators to sports grounds which are used for designated matches, and made it an offence to admit spectators for such matches without a licence.
4. Under the Safety of Sports Grounds Act 1975, and the Fire Safety and Safety of Places of Sport Act 1987 local authorities operate a safety certification scheme to achieve safety at specified sports stadia and other sports grounds. In England and Wales this is regulated by the FLA.

What we do

5. Our core functions are listed in our funding agreement for 2008/09 to 2010/11. These are derived from the Football Spectators Act 1989 and / or undertaken under delegated powers from the Department for Culture, Media and Sport (DCMS). They are:

a to implement the Government's policies on ensuring the reasonable safety and management of spectators at Premier League, Football League and international football grounds in England and Wales, in particular by:

- keeping under review the discharge by local authorities of their functions under the Safety of Sports Grounds Act 1975 in relation to such grounds;
- ensuring that clubs take responsibility for managing safety at their grounds to a reasonable standard;
- enforcing the Government's policy that all Premier League, Championship and international grounds become and remain all seated;
- advising and assisting local authorities, clubs and other relevant parties;

b to deploy our experience and expertise to advance the Government's policies on safety at sporting events, in particular by:

- advising the Government on sports grounds policy and safety issues;
- advising local authorities, ground management and other responsible bodies or individuals on request; and
- promoting British expertise overseas.

6. We derive our strategic priorities for the year from these core functions. This report examines our performance and highlights our main achievements in the light of the strategic priorities for 2010/11.

Review of performance

7. In the context of our funding agreement and having regard to our risk register, we identified the following five key priorities for 2010/11. How we met these is summarised in the following table. Paragraphs 8. a – e. provide further detail of our overall performance.

Priority	Outturn
To continue to work with local authorities in respect of safety certification.	New safety certification guidance launched December 2010 and all club and local authority contacts invited to regional workshops, to roll out arrangements.
To maintain and build upon the Government's policies on spectator accommodation.	Issued 94 licenses to admit spectators and provided advice which was accepted, to 15 clubs involved in ground development.
To take forward the review and updating of guidance on technical, safety management, stewarding and procedural issues.	Published guidance on use of flares at football grounds, contributed to 'On the Ball' steward training, and continued to provide advice and guidance through distribution of Sports Grounds Safety Guide publications.
To maintain and enhance our position as the Government's key advisor on sports grounds safety and standards.	Provided advice to Government and international working groups, and to LOCOG through secondment arrangements to help deliver safe and secure Olympics. Established Safety Committee of key stakeholders.
To refine and modernise our corporate governance, management and delivery structures to prepare for our proposed enhanced role.	Moved to accommodation on the Government Estate with significantly reduced rent. Reviewed terms of reference of Audit and Risk committee.

Strategic priorities

8. The following more detailed achievements should be seen in the context of our five long-term strategic priorities as set out in our 2010/11 annual business plan.

a. Safety certification

To continue to work with local authorities in respect of safety certification.

- The FLA continued to ensure that its oversight of local authorities and its regulatory approach is consistent with the principles of the Hampton Review, the review of regulatory inspection and enforcement carried out 2009/10. In response to one of the recommendations in the review, a clear and comprehensive system of risk assessment for determining the FLA's regulatory activity was put in place at the start of the 2010/11 season.
- Where a club has good safety management and is overseen by a local authority with good systems and procedures in place the FLA has sought to adopt a lighter touch by limiting match day inspections to one per season. To ensure we remain aware of any safety issues that may arise at the ground we have formally requested, in accordance with the provisions of section 13(7) of the Football Spectators Act 1989, that local authorities supply us with reports of their during performance inspections. We also seek to regularly attend local authority chaired Safety Advisory Group meetings.
- As part of the FLA's statutory duty of keeping under review how local authorities discharge their safety certification responsibilities, we have continued the programme of local authority audits. In 2010/11 the programme has focussed on capacity calculations and the local authority's procedures for validating relevant factors. This is one of the ten areas of a local authority's effectiveness which is assessed in our risk based approach. The intention is that a rolling review in the future will focus on one or more of the other nine areas each year.
- Guidance on a risk based approach to safety certification was published in December 2010. We worked closely with the London District Surveyors Association to assist them to produce a model safety certificate which accorded with our guidance. Both documents are available via our website.
- The new approach to safety certification places the responsibility for determining how to provide for spectator safety with ground management rather than being imposed by local authorities. Towards the end of the reporting year, considerable work was undertaken to raise information and awareness amongst clubs and local authorities, and a programme of five safety certification workshops was developed. This was intended to help explain the new approach and to help plan the change to a risk based safety certificate and was provided in addition to advice from the FLA Inspectorate through club and local authority contacts.

b. Spectator accommodation

To maintain and build on the achievements of the Government's policies on spectator accommodation.

- The FLA has continued to deliver the Government policy on spectator accommodation through the licensing scheme. We have considered licence applications from all Premier and Football League clubs plus Wembley and the Millennium Stadium. Licences for the 2010/11 season were issued to all grounds by the deadline of 31st July 2010.
- By 31 March 2011, there were 73 all-seated Premiership, Football League and international football grounds.
- We did not refuse or revoke any licences. Nor did we insert any conditions beyond those necessary to enforce the policies on seating and standing accommodation and those governing inspection, which are mandatory under the Football Spectators Act 1989. In the course of match visits the FLA monitored all clubs' compliance with the terms of their licences.
- Of the 21 grounds where some terracing remains 18 have terracing of the standard prescribed for licensing. The remaining three (Aldershot, Burton Albion and Stevenage) are committed to ensuring necessary work is completed within three years of their promotion to the Football League.
- Advice on ground redevelopment has been given to and accepted by 15 clubs.
- Local authorities have imposed capacity reductions or other restrictions as a result of persistent standing at 11 grounds and at a further 6 grounds the local authority have agreed reductions proposed by the club.
- The FLA continued to facilitate round table meetings with the bodies who jointly produced the published guidance on tackling standing in seated areas. On the basis of research it had commissioned, the Premier League circulated advice to its clubs with a checklist of good practice. The FLA had previously advised local authorities that they should scrutinise club's management plans and consider if further action was required by the club, and if the club failed to act, to implement such measures as may be necessary to secure the reasonable safety of spectators.
- In response to concerns about spectator safety in seated areas where persistent standing is likely to occur, capacities have been reduced by some clubs on their own initiative or by the local authority at a number of matches.
- The FLA has continued to make it clear that the responsibility for managing persistent standing rests with the clubs and the football authorities. If the local authority has concerns about spectator safety it should take the action it considers appropriate. As with all other safety related issues the FLA does not see its role to micro manage or second guess a local authority that has acted reasonably and in accordance with due process, however there may be a further role for the FLA in encouraging a more collaborative and consistent approach.
- During the reporting year the FLA established a new 'Safety Committee' to bring together the key authorities involved in spectator safety at football grounds to discuss items of common interest and concern.

c. Spectator safety

To take forward the review and updating of guidance on technical, safety management, stewarding and procedural issues.

- The FLA continues to be the leading source of guidance for spectator safety at sports grounds in the UK and overseas. FLA guidance documents, including the Green Guide, Safety Management, Concourses, Control Rooms and Accessible Stadia, are regularly used in football, and by a range of other sports, and demand remains at a reasonable level. These documents are also used overseas, for example by the Kenyan Premier League, and in Brazil.
- Progress on planned guidance on toilets was delayed due to the impact of internal restructuring and other pressures of work. However, the publication of a British Standard on Sanitary Accommodation for all types of buildings including sports stadia may have, to some extent, reduced the imperative for this document. The FLA will need to review its approach to Toilets guidance in the light of other priorities in the year ahead.
- The FLA has worked with a wide range of stakeholders in 2010/11 to maintain the level and integrity of safety management training, and provided input into training delivered by the Metropolitan Police, Sport Northern Ireland and training at the Emergency Planning College.
- The FLA was a key contributor to the 'On the Ball' steward training pack produced on behalf of the Football Authorities and the FSOA. The guidance, launched in October 2010, provides a curriculum to satisfy NVQ level 2 requirements and represents the collective and ongoing commitment to supporting high standards of stewarding. It has been widely distributed (to all 92 Premier and Football League clubs, to Wembley and the Millennium Stadium, and to at least 19 Conference clubs) and well received.
- In response to an increased use of flares in football grounds the FLA worked with the Home Office, the UK Football Policing Unit, the Health and Safety Executive and the Football Authorities to produce guidance for football clubs and safety officers on how to identify and dispose safely of flares. This guidance was distributed to all Premier and Football League clubs in February 2011, and was extremely well received. The newly convened Safety Committee should provide an effective forum to facilitate progress in relation to safety management at football grounds, and where appropriate identify areas for further guidance or action.
- The FLA maintained and developed its FAQ section of the website, to incorporate new advice/guidance on commonly recurring issues including Traffic Management Plans and Safety Certification.
- The number of reported injuries suffered by spectators at grounds fell during the 2009/10 season. While the numbers remain very small relative to overall attendances, they have varied up and down over the past few years. Further detailed information is available on our website.

d. Wider advisory role

To maintain and enhance our position as the Government's key advisor on sports grounds safety and standards.

- The FLA remains the Government's key advisor on sports grounds safety and standards and has worked closely with Government over the past year to support legislation to expand the FLA's role. The Bill provides for the Football Licensing Authority to be renamed the Sports Grounds Safety Authority and allows it to provide advice, on request, about safety at sports grounds to any national or international organisation, person or body. It would also allow the new Authority to charge for these services in certain circumstances.
- The FLA has begun to develop its understanding of the expectations of other sports and local authorities, and has started to explore options for further international activity. The FLA continues to support secondments to the London Organising Committee for the Olympic and Paralympic Games (LOCOG) and the Joint Local Authority Regulatory Service (JLARS) which represents the five Olympic Park boroughs. This work benefits the Olympics, but has also helped to increase the FLA's knowledge and understanding in readiness for an expanded role.
- Over the course of the year the FLA has developed its relationship with the Emergency Planning College (EPC) to ensure that we can provide local authorities and clubs with access to a programme of high quality training to enable them to better discharge their responsibilities for spectator safety. In addition to running the successful Working in Safety Advisory Groups (WSAG) course, we collaborated on a new Public Safety at Sports Grounds and Events (PSSGE) course. Feedback has been extremely positive, and during 2010/11 we agreed a new memorandum of understanding with the EPC.
- 12 training courses held with EPC including 6 WSAG courses, 2 Safety Management courses and 4 PSSGE courses. Courses involved 176 participants from a wide range of backgrounds (including football clubs, local authorities, fire, police and medical services).
- Elsewhere we addressed a number of national or international conferences or seminars and police training courses. We participated in a number of national or international committees or working parties plus several others at local level on new sports grounds.
- We continued to use our website to convey safety messages and to announce developments. We understand that the site was widely consulted during 2010/11.
- We continued to play an active role with the European Standards Body (CEN), where work is underway to have the FLA guidance 'Safety Management' adopted as a European Standard, and with the Council of Europe.

e. Management issues

To refine and modernise our corporate governance, management and delivery structures to prepare for our proposed enhanced role.

- Funding Agreement and planning documents submitted in agreement with DMCS.
- Audits carried out by our (independent) internal auditors into corporate governance, business continuity, financial systems and the safety certification process found arrangements in each case were adequate.
- Financial management at the FLA has remained strong, and the organisation was not only within budget, but able to make use of reserves for accommodation and running costs, reducing the FLA balance in line with recommendations from our external auditors. The Audit Committee has been reviewed and plans have been developed for new arrangements for the next financial year.
- The move to new HQ premises in September 2010 was a success for the organisation. It was completed with minimum disruption and cost, and has brought benefits in terms of our working relationships with key stakeholders along with significant reductions in rent and utility charges.
- The FLA continues to take transparency and accountability seriously and dealt with 14 requests for information under the Freedom of Information Act, and two internal reviews. As a result of the handling of one case, FOI training was introduced for all FLA staff. All FOI requests were handled within the required time frames.
- The Board formally reviews our health and safety at work policies on an annual basis. It decided that no amendments were required to the policies. Risk assessments had been undertaken of each Inspector's home working environment and of that in Headquarters; the annual checks and tests had been completed and documented; and Inspectors' driving documents were held on file. The Board also approved our Green Housekeeping strategy.
- The average number of days sickness for staff in the FLA in the financial year was 8.0, up from 5.0 in the previous year, although the figures include two lengthy absences for staff recovering from surgery.
- We offered a student from a London school two weeks of work experience. This proved successful.
- For a more detailed account of our activities during the year, see our Annual Review of Performance on our website www.flaweb.org.uk.

Corporate governance

9. The accounts have been prepared in the form directed by the Secretary of State for Culture, Olympics, Media and Sport on 10 June 2002, with the approval of the Treasury, in accordance with paragraph 23 of Schedule 2 to the Football Spectators Act 1989. The FLA can supply a copy of the accounts direction on request.

10. The Comptroller and Auditor General is the appointed auditor for the report and accounts which are laid before Parliament by the Secretary of State in accordance with paragraph 26 of the Football Spectators Act 1989.

11. As Accounting Officer, as far as I am aware, there is no relevant audit information of which our auditors are unaware. I have taken all reasonable steps as Accounting Officer to make myself aware of any relevant audit information and to establish that our auditors are aware of that information.

12. The FLA Board Members during 2010/11 were:

Mr Paul Darling QC	Chairman
Mr Brendon Batson MBE	
Dr Pauleen Lane CBE	
Mr Peter Rowley	
Ms Julie Summerell	
Mr Ronald Wilkie LVO SBStJ MBA FBIFM	
Mr Derek Wilson	
Mr John Woodrow MVO FCA	(retired 31 May 2010)

13. The FLA Board has a corporate responsibility for:

- ensuring that the FLA complies with any statutory and administrative requirements for the use of public funds and does not exceed its statutory powers or delegated authority;
- ensuring that high standards of propriety and corporate governance are observed at all times;
- establishing the overall direction of the FLA within the policy and resources framework agreed with the Secretary of State; and
- overseeing the delivery of planned results through the monitoring of performance against objectives.

14. Details of Members' directorships or interests that might in certain circumstances potentially conflict with their responsibilities at the FLA are published on our website.

15. Our executive staff are:

John de Quidt	Chief Executive and Accounting Officer (retired 31 December 2010)
Ruth Shaw	Chief Executive and Accounting Officer (from 1 January 2011, Chief Executive Designate from 1 November 2010)
Keith Sears	Deputy Chief Executive
Guy Longhorn	Finance and Office Manager
Nikki Rutherford	Licensing, safety casework and information
Jason Clotworthy	ICT Manager
Stephen Podd	Deputy Finance and Office Manager and administrative support

16. At 31 March 2011, our Grade A Inspectors and the local authorities in relation to which they had primary responsibility were as follows:

Malcolm Collier MBA FIFireE

Brighton and Hove, Croydon, Greenwich, Hammersmith and Fulham, Hampshire, Hounslow, Lewisham, Medway, Portsmouth, Reading, Southampton.

Lou Elliston MA

Barking and Dagenham, Barnet, Brent, Buckinghamshire, Essex, Haringey, Hertfordshire, Islington, Milton Keynes, Newham, Southend-on-Sea, Suffolk, Waltham Forest.

Martin Girvan BSc MILAM

Birmingham, Coventry, Leicester, Lincolnshire, Norfolk, Northamptonshire, Nottingham, Nottinghamshire, Peterborough, Sandwell, Walsall, Wolverhampton.

John Perkins

Bournemouth, Bristol, Cardiff, Devon, Gloucestershire, Herefordshire, Newcastle upon Tyne, Plymouth, Somerset, Sunderland, Swansea, Swindon, Torbay.

Rick Riding MRICS MIFireE MBEng MBA

Blackburn with Darwen, Blackpool, Bolton, Bury, Cheshire East, Cumbria, Darlington, Hartlepool, Lancashire, Liverpool, Manchester, Middlesbrough, Oldham, Rochdale, Shropshire, Stockport, Trafford, Wigan, Wirral.

Ian Smith MRICS DMS MCIM

Barnsley, Bradford, Derby, Derbyshire, Doncaster, Kirklees, Kingston-upon-Hull, Leeds, North East Lincolnshire, North Lincolnshire, Sheffield, Staffordshire, Stoke-on-Trent.

17. They are supported by three Grade B Inspectors, who *inter alia* scrutinise the records and procedures of the local authorities. These are:

Paula Kadiri	North
Mark Smith	Midlands
Robin Wood	South

18. The Chief Executive and staff are covered under the provisions of the Principal Civil Service Pension Scheme for which greater detail is provided in Note 2 of the Notes to the Accounts.

19. Under the Race Relations (Amendment) Act 2000 we are required to have due regard to the need to eliminate unlawful discrimination and to provide equality of opportunity and good relations between persons of different racial groups. We must also monitor, by reference to the racial groups to which they belong, the numbers of staff in post and applicants for employment, training and promotion from each such group. We have recruited one member of staff over the past year. The figures are as follows:

	Total	White	Mixed ¹	Other	Unknown ²
Staff in post	16	14	2	0	0
Applicants for employment	16	8	0	0	8
Applicants for training	5	3	2	0	0
Applicants for promotion	1	1	0	0	0

1 Mixed = White and Black African

2 Candidates did not submit ethnic monitoring form with application

20. We have always been formally committed to a policy of equal opportunity for all our staff regardless of ethnic origin, religious belief, gender, sexual orientation, disability or any other irrelevant factor. The Chief Executive takes personal responsibility in this area and maintains a zero tolerance of any material that could be regarded as offensive on any of these grounds.

21. We have always supported the Better Payment Practice Code and its predecessor. In every case during the past year we have paid in full within the previously-agreed period, subject only to satisfactory performance by the supplier and the timely presentation of an accurate invoice. The FLA deals with 100% of invoices within 30 days. At the end of the year there were no outstanding invoices for payment from trade creditors.

22. We are committed to improving our environmental performance. During the year we continued to recycle paper, general office refuse and redundant IT equipment. All recycling and waste management is handled by our landlord, the Department for Culture, Media and Sport.

23. The FLA is a small organisation with no direct contact with the local community or public and as a result has no social or community issues to note.

Management commentary

Financial review

24. The accounts have been prepared in accordance with the Accounts Direction given by the Secretary of State for Culture, Olympics, Media and Sport with the consent of the Treasury. Net expenditure for the year amounted to £1,090,178 (£1,205,828 in 2009/10). The decrease in operating costs between the years was mainly as a result of changes to the staff grade mix and secondments.

25. The Statement of Financial Position at 31 March 2011 shows net assets of £248,971 (£359,380 in 2009/10). The reduction in assets was mainly due to the FLA drawing down only £0.98m of the £1.22m available grant in aid from DCMS and using reserves to pay for the move to Oceanic House.

Going concern

26. The annual accounts have been produced on a going concern basis. The FLA received a funding settlement covering the financial years 2011-12 to 2014-15 and the Government has indicated that the FLA will remain as a separate body until after 2012, when its expertise and functions may be transferred to another body.

Pensions

27. All FLA staff are members of the Principal Civil Service Pension Scheme. Details of the scheme are at Note 2 of the Accounting Policies on page 32.

Data loss disclosure

28. The Football Licensing Authority has suffered no protected personal data incident during 2010/11 or prior years and has not reported any such incident to the Information Commissioner's Office.

Developments since 1 April 2011

29. The FLA held five workshops for football clubs and local authorities representatives in April, to explain the new approach to safety certification and to help them understand what would be involved in changing to a risk based safety certificate. These were attended by 136 delegates.

30. The FLA convened the first meeting of the Safety Committee on 15th April, with representatives from the Football League, Premier League, Football Association, FSOA, UK Football Policing Unit, Home Office, DCMS and a local authority. Participation was collaborative and constructive and the group agreed terms of reference which would progress relevant issues of common interest and concern, and to meet at least twice a season to take stock of developments. The next meeting will take place before the 2011/12 season begins.

RUTH SHAW
Chief Executive

20 June 2011

Remuneration report

Statement of policy on the remuneration of senior members

1. For the purposes of the Remuneration report, the senior managers of the Football Licensing Authority are the Chairman, Board Members and the Chief Executive. All emolument figures below have been audited by the National Audit Office.

Chairman

2. The Chairman's salary of £18,130 for the year is based on a commitment of 1 day a week and any increases are authorised by the Senior Salaries Review Body.

3. The Chairman receives normal travel and subsistence expenses as required but does not receive any benefit in kind.

4. The Chairman's post does not carry any entitlement to pension.

Board Members

5. Board Members are appointed by the Secretary of State for a 3 year term and may only serve a maximum of two periods of 3 years each.

6. Board Members are paid a daily fee as authorised by DCMS and increases are authorised by the Senior Salaries Review Body.

7. Board Members receive normal travel and subsistence payments where appropriate but do not receive any benefit in kind. Board Members do not have any provision for an FLA pension.

8. The following sections have been subject to audit.

Details of the current year's emoluments paid to Board Members are as follows:

	2010-11	2009-10
Board Member	£	£
Mr B Batson	1,855	1,192
Dr P Lane	1,590	1,192
Mr P Rowley	2,120	2,120
Ms J Summerell	2,782	3,572
Mr R Wilkie	1,722	1,325
Mr D Wilson	2,252	2,120
Mr J Woodrow	265	2,252

Chief Executive

9. The Chief Executive is a senior civil servant seconded to the FLA from DCMS. As such she receives a salary authorised by the DCMS Senior Civil Service Pay Committee. DCMS have the final responsibility for determining the basis and amount of the pay award and performance bonus, which is based on agreed performance indicators. The Chief Executive does not receive any benefit in kind.

10. The Chief Executive, as a senior civil servant, is eligible for a pension provided by the Principal Civil Service Pension Scheme. The scheme is an unfunded multi-employer benefit scheme. Employers' contributions are assessed by the Scheme Actuary and are based on a percentage of pensionable pay, according to pay bands. Full details of the current and former Chief Executives' pay and pension costs are as follows:

Post holder	John de Quidt (*retired 31 December 2010)		Ruth Shaw (appointed 1 November 2010)	
	2011	2010	2011	2010
Salary Details	£	£	£	£
Salary	57,517	76,689	27,083	n/a
Performance Bonus	0	6,000	n/a	n/a
Total Pay	57,517	82,689	27,083	n/a
Full year salary	76,689	76,689	65,000	n/a
Pension Details	£ (k)	£ (k)	£ (k)	£ (k)
Real increase in pension at 60	0	0 – 2.5	0-2.5	n/a
Real increase in pension lump sum at 60	0	2.5 – 5.0	0-2.5	n/a
Pension at 31 March 2011*	30 - 35	30 – 35	5-10	n/a
Lump sum at 31 March 2011*	100-105	100 – 105	25-30	n/a
Cash equivalent transfer value at 31 March 2010**	744	738	75	n/a
Cash equivalent transfer value at 31 March 2011*	801	811	80	n/a
Real increase in cash equivalent transfer value	0	33	4	n/a

**The figure is different from the closing figure in last year's accounts. This is due to the CETV factors being updated to comply with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008.

Remuneration report

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

RUTH SHAW
Chief Executive

20 June 2011

Statement of responsibilities of the Football Licensing Authority and its Chief Executive with respect to the accounts

Under paragraph 23 of Schedule 2 to the Football Spectators Act 1989 the Football Licensing Authority is required to prepare a statement of accounts for each financial year in the form and on the basis directed by the Secretary of State, with the approval of the Treasury. The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of the Football Licensing Authority at the year end and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts the Board and Accounting Officer are required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The Chief Executive has been designated by the Accounting Officer for the Department for Culture, Media and Sport as the Accounting Officer for the Football Licensing Authority. Her relevant responsibilities as Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which she is answerable and for the keeping of proper records, are set out in Managing Public Money published by the Treasury.

RUTH SHAW
Chief Executive

20 June 2011

Statement on Internal Control

1. Scope of responsibility

The FLA is a relatively small organisation with 15 members of staff. As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Football Licensing Authority's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money and ensuring compliance with the requirements of the FLA's Management Statement and Financial Memorandum and schedules 1 and 2 to the Secretary of State's Accounts Direction.

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the FLA's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. Such a system of internal control has been in place in the Football Licensing Authority for the year ended 31 March 2011 and up to the date of approval of the Annual Report and Accounts, and accords with Treasury guidance.

3. The capacity to handle risk

The Accounting Officer undertakes a full risk management review at the start of the year as the first stage of the FLA's planning cycle. This examines both the "risks" to the FLA from its policies and operations and those related to its constitution and internal management. The review sets out the chain of responsibility within the FLA for the management of risk. The review is then presented to the Board for their endorsement, prior to seeking formal clearance from DCMS.

In this context, "risks" include hazards, uncertainties and opportunities. In practice, however, most of the risks confronting the FLA are potentially negative. Given the Government, media and public's general attitude to safety, the FLA has to adopt a generally risk averse approach.

4. The risk and control framework

As part of its oversight of spectator safety at football grounds that host designated matches, the FLA is required to manage risks which may have an impact upon the public. In this context it ensures that local authorities issue, monitor, review and enforce safety certificates to a reasonable standard. Its Inspectors undertake visits to grounds both on match days and when they are empty to ensure that responsibility for spectator safety is taken seriously. They also consult with the relevant local authorities as part of their work. The majority of the risks faced by the FLA are framed within this context. All FLA staff have access to any training necessary for them to undertake their official duties.

The FLA's management of risk is embedded in policymaking, planning and delivery as follows:

- the policy statement seeks to balance our desire for less prescription and more risk taking with the constraints imposed by the political, media and legal climate in which we operate, which push us towards a generally risk averse approach. Within this context, the statement seeks to reflect the growing emphasis on risk assessment by those who are directly responsible and our role as adviser and facilitator and not merely as regulator;
- the main risk register identifies the risks that might prevent us from achieving each of our five strategic priorities and / or the opportunities of which we might take advantage. Our objective must be to bring each risk down to a reasonably acceptable level at which it can be managed or controlled; and
- the FLA does not hold any confidential personal information other than that relating to its own staff. The FLA's internal auditors conducted a review of IT systems during 2009/10 which found the Authority's standards of data security to be adequate.

5. Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the FLA's executive managers who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letters and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the FLA Board and the Audit Committee.

For the year 2010/11 the FLA's internal auditors carried out a review of the FLA's corporate governance, financial systems, business continuity plan and safety certification process. They made a number of minor recommendations including a couple around the composition and terms of reference of the Audit Committee. These have been addressed in the current financial year. From May 2011 the Committee will be renamed the Audit and Risk Committee, with a specific remit to consider the strategic processes for handling risks.

The FLA's Audit Committee met twice during the year to discuss the issues raised by both the internal and external auditors and to agree the audit plans for the coming year.

RUTH SHAW
Chief Executive

20 June 2011

Certificate and Report of the Comptroller and Auditor General

Football Licensing Authority

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

I certify that I have audited the financial statements of the Football Licensing Authority for the year ended 31 March 2011 under the Football Spectators Act 1989. These comprise the Statement of Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Chief Executive and auditor

As explained more fully in the Statement of Responsibilities, the Football Licensing Authority and the Chief Executive as Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Football Spectators Act 1989. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Football Licensing Authority's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Football Licensing Authority; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of Football Licensing Authority's affairs as at 31 March 2011 and of its net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Football Spectators Act 1989 and Secretary of State directions issued thereunder with the approval of HM Treasury.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Football Spectators Act 1989 with approval of HM Treasury; and
- the information given in the Corporate governance, Management commentary and Management issues sections of the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records or returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

27 June 2011

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2011

		2010-11	2009-10 (restated)
	Note	£	£
Expenditure			
Staff costs	2	773,012	861,499
Depreciation	5	12,132	8,707
Other expenditures	3	311,493	367,789
		1,096,637	1,237,995
Income			
Income from activities	4	3,285	22,400
Income from sale of publications	4	2,973	9,631
		6,258	32,031
Net expenditure before interest		1,090,379	1,205,964
Interest receivable	4	(201)	(136)
Net expenditure for the financial year		1,090,178	1,205,828

The notes on pages 30 to 37 form part of these Accounts

Statement of Financial Position

As at 31 March 2011

	Note	2010-11 £	2009-10 £
Non-current assets			
Property, plant and equipment	5	40,250	25,880
Total non-current assets		40,250	25,880
Current assets			
Trade and other receivables	7	27,077	56,799
Cash and equivalents	8	286,614	359,096
Total current assets		313,691	415,895
Current liabilities			
Trade and other payables	9	104,970	82,395
Total current liabilities		104,970	82,395
Assets less liabilities		248,971	359,380
Taxpayers' equity			
General reserve		248,971	359,380

The financial statements on pages 26 to 27 were approved by the Board on 14 June 2011 and were signed on its behalf by:

RUTH SHAW
Chief Executive

20 June 2011

The notes on pages 30 to 37 form part of these Accounts

Statement of Cash Flows

For the year ended 31 March 2011

		2010-11	2009-10
			(restated)
	Note	£	£
Cash flows from operating activities			
Net expenditure		(1,090,178)	(1,205,828)
Adjustments for non cash items	3	12,379	8,707
Adjustment for interest	4	(201)	(136)
(Increase)/Decrease in trade and other receivables	7	29,722	24,994
Increase/(Decrease) in trade payables	9	22,575	11,018
Net cash outflow from operating activities		(1,025,703)	(1,161,245)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(26,749)	(1,926)
Interest		201	136
Net cash outflow from investing activities		(26,548)	(1,790)
Cash flows from financing activities			
Grants from parent Department		979,769	1,261,000
Net cash inflow from financing activities		979,769	1,261,000
Net financing			
Net increase/(decrease) in cash and cash equivalents in the period		(72,482)	97,965
Cash and cash equivalents at the beginning of the period		359,096	261,131
Cash and cash equivalents at the end of the period	8	286,614	359,096

The notes on pages 30 to 37 form part of these Accounts

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2011

	Note	General Reserve £
Balance at 1 April 2009		304,208
Net expenditure for 2009/10		(1,205,828)
Grant in aid		1,261,000
Balance at 31 March 2010		359,380
Net expenditure for 2010/11		(1,090,178)
Grant in aid		979,769
Balance at 31 March 2011		248,971

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2010-11 Government Financial Reporting Manual (FReM) issued by the Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. They are also prepared in accordance with the Football Spectators Act 1989 and directions issued by the Secretary of State for Culture, Olympics, Media and Sport. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the FLA for the purposes of giving a true and fair view has been selected. The particular policies adopted by the FLA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.a Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

Government Grants

All income and expenditure is accounted for on an accruals basis, net of VAT. The Treasury has judged that grant in aid should be recognised as financing and therefore credited directly to reserves as opposed to income.

Revenue Recognition

Revenue represents the fair value of consideration received or receivable for services provided and goods sold. All revenue is recognised on an accruals basis.

Property, Plant and Equipment

Property, plant and equipment above £500 are capitalised. Items of property, plant and equipment are initially recognised at cost. They are subsequently carried at fair value. The Board Members are of the opinion that the depreciated historical cost of property, plant and equipment provides a suitable proxy for fair value given their low value.

Depreciation

Depreciation is provided on all plant and equipment so as to write off the cost of each asset in equal instalments over its estimated useful life. Depreciation is applied to new assets pro rata in the year of purchase. The rates used were as follows:

Fixtures and fittings	–10%
Plant and machinery	–25%

Operating Leases

Operating lease rentals are charged to the profit and loss account in the period to which they relate.

International Financial Reporting Standards issued but not yet effective

The IASB have issued certain standards and interpretations with an effective date after the date of these financial statements. The FLA has not adopted these standards and interpretations early and their adoption is not expected to have a material impact on the FLA's reported income or net assets in the period of adoption.

1.b Capital charge

Treasury guidance has removed the requirement for a cost of capital charge for 2010-11 onwards. To reflect the change in accounting policy, the 2009-10 comparatives have been restated. A restated Statement of Financial Position as at 1 April 2009 is not presented as Treasury has agreed it is not required where the cost of capital charge is released out of the Statement of Comprehensive Net Expenditure.

1.c Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme. This is an unfunded multi-employer defined benefit scheme. The FLA's share of net assets and liabilities cannot be separately identified. The FLA accounts for the pension costs as a defined contribution scheme (see Note 2).

2. Staff numbers and related costs

Staff costs comprise:

	2010-11		
	£	£	£
	Permanently Employed Staff	Others (Chair and Board)	Total
Wages, salaries and fees	629,752	30,717	660,469
Social security costs	52,941	1,999	54,940
Other pension costs*	130,683	0	130,683
Sub total	813,376	32,716	846,092
Less recoveries in respect of outward secondments	(73,080)	0	(73,080)
Total net costs	740,296	32,716	773,012

The FLA has not offered or paid any exit packages to staff.

	2009-10		
	£	£	£
	Permanently Employed Staff	Others (Chair and Board)	Total
Wages, salaries and fees	651,984	33,897	685,881
Social security costs	53,568	2,297	55,865
Other pension costs*	131,753	0	131,753
Sub total	837,305	36,194	873,499
Less recoveries in respect of outward secondments	(12,000)	0	(12,000)
Total net costs	825,305	36,194	861,499

* The Civil Service Pension Schemes are unfunded multi-employer defined benefit schemes of which the FLA is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2010. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2010-11, employer's contributions of £130,683 were payable to the PCSPS (2009-10 £131,753) at one of four rates in the range 16.7% to 24.3% (unchanged from 2009-10) of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. Employees joining after 1 October 2006 could opt to open a partnership pension account, a stakeholder pension with an employer contribution. No member of staff has taken up this option to date.

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes; either a 'final salary' scheme (**classic**, **premium** or **classic plus**); or a 'whole career' scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with changes in the Consumer (from April 2011) Prices Index (CPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a good quality 'money purchase' stakeholder pension with a significant employer contribution (**partnership** pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for **classic** and 3.5% for **premium**, **classic plus** and **nuvos**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits in respect of service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 calculated as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004.

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website (www.civilservice-pensions.gov.uk)

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows.

	2010-11	Permanent Staff	Total
Directly employed		14.2	14.2
Seconded		0.3	0.3

	2009-10	Permanent Staff	Total
Directly employed		16	16
Seconded		0	0

3. Other Expenditure

	2010-11	2009-10
	£	£
Running costs		
Travel and subsistence*	79,345	102,141
Rent and rates	91,447	91,156
Training and recruitment	1,569	6,706
Accommodation, cleaning, heating and lighting	53,447	46,618
External audit fees**	6,400	8,900
Internal audit fees	16,564	10,298
Other professional fees	11,863	37,111
Postage and telephone	19,573	21,952
Office supplies, printing and stationery	31,038	42,866
Corporation Tax	0	41
Total other operating payments	311,246	367,789
* includes Board Member travel and subsistence of £8,554.		
** 2009-10 includes £2,500 for IFRS Transition audit. 2010-11 includes no non-audit services		
Non-cash items		(restated)
Depreciation	12,132	8,707
Loss on disposal	247	0
Total	323,625	376,496

4. Income

	2010-11	2009-10
	£	£
Interest	201	136
Sale of publications	2,973	9,631
Other income	3,285	22,400

The FLA charges for the issue of licences to admit spectators to watch designated football matches. In the year ended 31 March 2011 94 licences were issued to clubs/stadia for a fee of £100 each. In accordance with the FLA's Financial Memorandum, these fees have been paid into the Consolidated Fund via the Department for Culture, Media and Sport and are therefore not recognised as income in the FLA's accounts.

5. Plant and equipment

2010-11	Plant and Machinery £	Furniture and Fittings £	Total £
Cost or valuation			
At 1 April 2010	51,518	22,867	74,385
Additions	3,760	22,989	26,749
Disposals	(3,784)	0	(3,784)
At 31 March 2011	51,494	45,856	97,350
Depreciation			
At 1 April 2010	34,785	13,720	48,505
Charged in year	6,972	5,160	12,132
Disposals	(3,537)	0	(3,537)
At 31 March 2011	38,220	18,880	57,100
Net book value at 31 March 2010	16,733	9,147	25,880
Net book value at 31 March 2011	13,274	26,976	40,250
All assets are owned by the FLA.			

2009-10	Plant and Machinery	Furniture and Fittings	Total
	£	£	£
Cost or valuation			
At 1 April 2009	40,492	22,867	63,359
Write back of previously written down assets	9,100	0	9,100
Additions	1,926	0	1,926
Disposals	0	0	0
At 31 March 2010	51,518	22,867	74,385
Depreciation			
At 1 April 2009	19,265	11,433	30,698
Write back of previously written down assets	9,100	0	9,100
Charged in year	6,420	2,287	8,707
Disposals	0	0	0
At 31 March 2010	34,785	13,720	48,505
Net book value at 31 March 2009	21,227	11,434	32,661
Net book value at 31 March 2010	16,733	9,147	25,880

6. Financial instruments

As the cash requirements of the FLA are met through Grant in Aid received from the Department for Culture, Media and Sport, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the FLA's expected purchase and usage requirements and the FLA is therefore exposed to little credit, liquidity or market risk. All cash is held by the FLA's banker and the FLA has not suffered cash loss in relation to these cash holdings.

7. Trade receivable and other current assets

	2010-11	2009-10
	£	£
Amounts falling due within one year:		
Prepayments*	12,862	37,814
Other receivables**	14,215	18,985
Total	27,077	56,799

* all of which relates to goods and services.

** of which £12,000 is due from a Central Government body, in 2009-10 this figure was £6,000.

8. Cash and cash equivalents

	2010-11	2009-10
	£	£
Balance at 1 April	359,096	261,131
Net change in cash and cash equivalents	(72,482)	97,965
Balance at 31 March	286,614	359,096
The following balances at 31 March were held at:		
Commercial banks and cash in hand	286,614	359,096
Balance at 31 March	286,614	359,096

9. Trade payables and other current liabilities

	2010-11	2009-10
	£	£
Amounts falling due within one year:		
Other taxation and social security*	29,121	28,434
Trade payables	2,142	30,515
Accruals	56,846	0
Accrued annual leave	16,861	23,446
Total	104,970	82,395

* Due to Central Government bodies

10. Commitments under leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2010-11	2009-10
	£	£
Obligations under operating leases comprise:		
Buildings		
Not later than one year	0	35,837
Later than one year and not later than five years	97,893	0
Later than five years	0	0
Total	97,893	35,837
Other		
Not later than one year	750	1,438
Later than one year and not later than five years	0	360
Later than five years	0	0
Total	750	1,798

11. Capital commitments

There were no capital commitments at 31 March 2011.

12. Related-party transactions

The FLA is a Non Departmental Public Body of the Department for Culture, Media and Sport which is regarded as a related party with which the FLA has had various material transactions during the year. In addition the FLA had a small number of material transactions with the Department for Work and Pensions, the London Organising Committee of the Olympic Games, the Joint Local Authorities Regulatory Services and the Cabinet Office. These transactions were at arms length and in the normal course of business.

No Board Members, key manager or other related party has undertaken any material transactions with the FLA during the year.

13. Post Balance Sheet events

The accounts were authorised for issue on 27 June 2011. There were no post balance sheet events to report.

Published by TSO (The Stationery Office) and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Fax orders: 0870 600 5533

E-mail: customer.services@tso.co.uk

Textphone: 0870 240 3701

The Parliamentary Bookshop

12 Bridge Street, Parliament Square

London SW1A 2JX

Telephone orders/General enquiries: 020 7219 3890

Fax orders: 020 7219 3866

Email: bookshop@parliament.uk

Internet: <http://www.bookshop.parliament.uk>

TSO@Blackwell and other Accredited Agents

Customers can also order publications from:

TSO Ireland

16 Arthur Street, Belfast BT1 4GD

Tel 028 9023 8451 Fax 028 9023 5401



Football Licensing Authority

ISBN 978-0-10-297274-0



9 780102 972740